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chamber you walk up to me, now that I've told you and you call me a boy, don't call me boy. Don't call black people boy. I don't even call my son a boy. He is a young man. These are the kind of things that lead to terrible problems in this society and if I don't call your attention to this I am derelict in my duty. Senator Burbach, I know what you meant, but an opportunity was created and I have to take advantage of it.

SPEAKER: Point is well taken sir.

SENATOR CAVANAUGH: Now Mr. Presider

SPEAKER: Senator Cavanaugh you may close.

SENATOR CAVANAUGH: I'll briefly address myself to some of Senator Chambers concerns. The first thing is to say the same thing that I said to Senator Nichol is that there is no such thing as a good tax bill. There is not equitable, there is no fair, there is no foolproof measure that deals with taxes. Every tax bill that exists on the books and every tax proposal on this Legislature or any other legislature is subject to abuses and misuses by the wit of any man that can devise a system to use or abuse the tax system to his own advantage. Perhaps we right them necessarily to serve that function. It encourages people to participate in their government, at least to the extent of learning how to use tax laws to their advantage. The purpose and the opportunity that this bill presents us to is one to deal with problems in the State of Nebraska that we have avoided, through our tax policy and through our governmental policy and one that becomes increasingly more difficult, is that how do we stimulate development and redevelopment of blighted or deterioated areas. It's been, generally, the policy or the judgment of the people of the State of Nebraska and in their political subdivisions that they did not choose to go the urban renewal route of the Federal government. I think that they make strong argument for that case in that very often that system, we found, was abused and misused throughout the country to the advantage of the powerful, as Senator Chambers has indicated, and to the detriment of the individual or the small business person. This bill could possibly be subject to the same abuses. I do not envision that it would be and I probably wouldn't have taken it had I thought that. I think that there's sufficient protection here. There's sufficient limitation as to how this mechanism can be used. It is not going to be a massive urban renewal project. It affords municipalities the opportunity to make judgments as to how specifically they can apply incentives to redevelope primarily commercial areas. This bill is not at all intended to apply to residential or apartment type redevelopment structures, as it was in another case with urban renewal. Where urban renewal would go into entire residential areas and level them and sell them for large apartment complexes and call that a benefit of the city. Very often it was not. This bill does not contemplate that. This bill contemplates situations where projects involving a large amount of finance, specific projects, which would relate to the benefit of the commercial and economic system of that municipality or subdivision. They can apply this tool when they find it appropriate to stimulate that kind of activity. I feel it is sufficiently limited in that